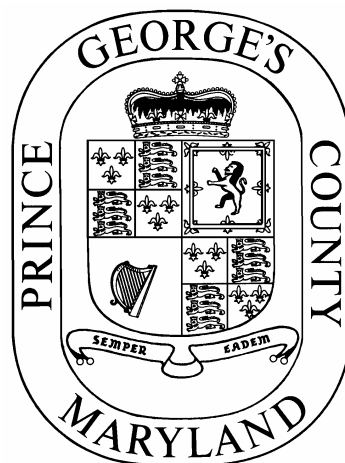


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## **INDIVIDUAL FUND STATEMENTS AND SCHEDULES**

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This sub-section contains the Combining and Individual Fund Statements for the General Fund, Nonmajor Governmental Funds, Internal Service Funds, Fiduciary Funds, and Nonmajor Component Units. Also included are Supplementary Schedules.



## GENERAL FUND

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The General Fund is used to account for resources traditionally associated with government which are not legally or by sound financial management required to be accounted for in another fund.

PRINCE GEORGE'S COUNTY, MARYLAND  
 Balance Sheet  
 General Fund  
 June 30, 2002

<u>Assets</u>		<u>Liabilities and Fund Balance</u>	
Cash and investments	\$ 118,054,814	Liabilities:	
Taxes receivable:		Compensated absences and termination benefits payable	\$ 357,029
Property taxes	13,914,953	Accounts payable	12,869,442
Less allowance for uncollectible taxes	<u>(6,665,937)</u>	Accrued costs	11,766,829
Net property taxes	7,249,016	Deferred revenue	52,061,231
		Deposits	19,982,687
Accounts receivable	23,884,589	Due to other component units:	
Less allowance for uncollectible accounts	<u>(299,954)</u>	Industrial Development Authority	2,047,683
Net accounts receivable	<u>23,584,635</u>	Redevelopment Authority	450,700
		Revenue Authority	<u>16,858</u>
Notes receivable	1,214,229	Total due to component units	<u>2,515,241</u>
Special assessments receivable:			
Current	371,573	Total liabilities	<u>99,552,459</u>
Delinquent	340,974		
Deferred	<u>2,437,086</u>	Fund balance:	
Total special assessments receivable	<u>3,149,633</u>	Reserved for encumbrances	11,564,597
Accrued interest receivable	<u>1,475,612</u>	Reserved for inventories	1,448,670
		Reserved for contingency	<u>47,981,169</u>
Due from other funds - Special Revenue	9,158,151	Total reserved	<u>60,994,436</u>
Due from other funds - Capital Projects	2,100,000		
Due from other funds - Fiduciary	<u>4,717,000</u>	Unreserved:	
Total due from other funds	<u>15,975,151</u>	Designated for equipment purchases	4,284,246
		Designated for real estate purchases	2,148,319
Due from component units:		Designated for subsequent years' expenditures	21,000,000
Housing Authority	1,755,555	Designated for operating stability	<u>47,981,169</u>
Prince George's Community Television	<u>450,000</u>	Total designated	<u>75,413,734</u>
Total due from component units	<u>2,205,555</u>	Undesignated	<u>30,170,144</u>
		Total unreserved	105,583,878
Due from other governmental units:		Total fund balance	<u>166,578,314</u>
State	83,998,153		
Federal	492,935		
Other	<u>799,805</u>		
Total due from other governmental units	<u>85,290,893</u>		
Inventories, at average cost	1,448,670		
Cash and investments-restricted	6,432,565		
Other assets	<u>50,000</u>		
	<u>\$ 266,130,773</u>		<u>\$ 266,130,773</u>

PRINCE GEORGE'S COUNTY, MARYLAND  
Statement of Revenue, Expenditures and Changes in Fund Balance  
General Fund  
For the year ended June 30, 2002

Revenue:	
Taxes	\$ 920,209,482
Licenses and permits	16,369,191
Fines and forfeitures	1,455,680
Use of money and property	14,404,510
Charges for services	22,187,502
Intergovernmental	34,626,914
Miscellaneous	<u>1,017,513</u>
Total revenue	<u>1,010,270,792</u>
Expenditures:	
General government	125,594,896
Public safety	293,347,244
Public works	9,089,199
Health	19,652,828
Public welfare	1,549,351
Payments to component units	<u>493,514,400</u>
Total expenditures	<u>942,747,918</u>
Excess of revenue over expenditures	<u>67,522,874</u>
Other financing sources (uses):	
Transfers out - other funds	<u>(65,469,850)</u>
Total other financing sources (uses)	<u>(65,469,850)</u>
Excess of revenue and other financing sources over expenditures and other uses	2,053,024
Fund balance, beginning of year, as restated	<u>164,525,290</u>
Fund balance, end of year	<u><u>\$ 166,578,314</u></u>

PRINCE GEORGE'S COUNTY, MARYLAND  
Schedule of Revenue-Budget and Actual  
General Fund  
For the year ended June 30, 2002

	Budget <u>as revised</u>	Actual <u>revenue</u>	Variance Positive <u>(Negative)</u>
General property taxes:			
Real property (net of credits)	\$ 351,542,700	359,438,809	7,896,109
Unincorporated business personal property	1,660,300	1,349,936	(310,364)
Railroad and public utility	31,723,300	29,279,326	(2,443,974)
Corporate personal property	<u>34,740,700</u>	<u>37,549,874</u>	<u>2,809,174</u>
Total general property taxes	<u>419,667,000</u>	<u>427,617,945</u>	<u>7,950,945</u>
Local taxes:			
Income	330,965,500	326,660,100	(4,305,400)
Recordation	18,901,200	21,244,355	2,343,155
Interest and penalties on delinquent taxes	3,433,700	3,416,505	(17,195)
Transfer	52,227,400	58,815,860	6,588,460
Trailer camp	40,000	46,347	6,347
Hotel/Motel	4,137,500	4,113,232	(24,268)
Amusement	10,660,000	10,717,723	57,723
Energy tax	<u>45,100,000</u>	<u>42,919,718</u>	<u>(2,180,282)</u>
Total local taxes	<u>465,465,300</u>	<u>467,933,840</u>	<u>2,468,540</u>
Shared taxes:			
State security interest filing fee	-	3,060	3,060
Gas and motor vehicle	21,995,800	24,506,818	2,511,018
State transfer taxes	<u>25,000</u>	<u>147,819</u>	<u>122,819</u>
Total shared taxes	<u>22,020,800</u>	<u>24,657,697</u>	<u>2,636,897</u>
Total taxes	<u>907,153,100</u>	<u>920,209,482</u>	<u>13,056,382</u>

(Continued)

PRINCE GEORGE'S COUNTY, MARYLAND  
Schedule of Revenue-Budget and Actual, Continued  
General Fund  
For the year ended June 30, 2002

	Budget <u>as revised</u>	Actual <u>revenue</u>	Variance Positive <u>(Negative)</u>
Licenses and permits:			
Street privileges and permits	5,126,500	3,315,434	(1,811,066)
Liquor license and permits	894,800	960,074	65,274
Traders	732,000	865,208	133,208
Hawkers and peddlers	8,000	2,885	(5,115)
Refuse	55,500	57,599	2,099
Taxicab	103,000	204,628	101,628
Marriage license fees	26,000	5,387	(20,613)
Dance licenses	6,000	8,050	2,050
Bonder's license fees	404,000	383,333	(20,667)
Animal registration	190,500	137,788	(52,712)
Mechanics	25,000	22,630	(2,370)
Electrical licenses	100,000	144,302	44,302
Building permits	6,100,000	5,581,956	(518,044)
Boiler	45,000	-	(45,000)
Apartment	2,100,000	2,037,931	(62,069)
Single family rental license fee	300,000	265,478	(34,522)
New sign permits	30,000	29,110	(890)
Towing facility	10,000	8,850	(1,150)
Heating and air conditioning repair	75,000	65,590	(9,410)
TV/radio repair facility	2,000	600	(1,400)
Palmist	1,000	2,620	1,620
Burglar alarm	620,000	925,551	305,551
Benefit performance and casino permits	8,000	20,720	12,720
Board of registration - contractor's fee	16,000	12,765	(3,235)
Health permits	1,291,900	1,275,028	(16,872)
Secondhand dealers	25,000	22,150	(2,850)
Other	24,000	13,524	(10,476)
Total licenses and permits	18,319,200	16,369,191	(1,950,009)
Fines and forfeitures:			
Motor vehicles	778,000	596,377	(181,623)
Animal	175,000	50,715	(124,285)
Traffic Light	500,000	803,973	303,973
Other	963,800	4,615	(959,185)
Total fines and forfeitures	2,416,800	1,455,680	(961,120)

(Continued)

PRINCE GEORGE'S COUNTY, MARYLAND  
Schedule of Revenue-Budget and Actual, Continued  
General Fund  
For the year ended June 30, 2002

	Budget as revised	Actual revenue	Variance Positive (Negative)
Use of money and property:			
Interest and dividends	20,200,000	14,857,240	(5,342,760)
Telephone commissions	510,000	620,284	110,284
Rental of County-owned property	1,200,000	959,408	(240,592)
Xerox commissions	30,000	20,308	(9,692)
Discounts earned	20,000	1,414	(18,586)
Interest on notes	40,000	11,951	(28,049)
Vending machines and cafeteria commissions	-	6,179	6,179
Vehicle recoveries	-	4,896	4,896
Interest on special assessments	-	211,150	211,150
Parking meter collections	-	2,701	2,701
Total use of money and property	22,000,000	16,695,531	(5,304,469)
Charges for services:			
Sheriff's fees	2,369,000	2,327,811	(41,189)
Zoning Appeals Board fee	22,000	15,808	(6,192)
Semi-annual tax fee	571,000	486,000	(85,000)
DWI fees	-	1,072	1,072
Health fees	918,500	822,334	(96,166)
Appearance and witness fees	300,000	197,676	(102,324)
Advance life support transport fee	500,000	671,287	171,287
Tax sale cost recoveries	50,000	73,021	23,021
Housing - State prisoners	1,640,000	2,610,233	970,233
Housing - Federal prisoners	520,000	521,510	1,510
Contractual police services	2,000,000	2,129,530	129,530
Boiler license - inspection fees	33,000	-	(33,000)
Inmate commissions	163,300	180,016	16,716
County sales	2,000	2,606	606
Animal control fees	80,000	78,165	(1,835)
Mosquito control	12,000	9,036	(2,964)
Circuit Court marriage ceremonies	26,000	45,052	19,052
State's Attorney's incentive payments	-	351,498	351,498
Local 911 fee	3,638,200	5,233,697	1,595,497
Cable franchise fees	4,962,400	5,058,436	96,036
Stadium contract revenue	200,000	862,169	662,169
Jury fees reimbursements	-	441,268	441,268
Other	191,700	69,277	(122,423)
Total charges for services	18,199,100	22,187,502	3,988,402

(Continued)

PRINCE GEORGE'S COUNTY, MARYLAND  
Schedule of Revenue-Budget and Actual, Continued  
General Fund  
For the year ended June 30, 2002

	Budget <u>as revised</u>	Actual <u>revenue</u>	Variance Positive (Negative)
Intergovernmental revenue:			
Civil defense	65,000	78,828	13,828
Police protection	11,250,000	10,711,324	(538,676)
Circuit Court recoveries	925,500	1,117,950	192,450
Electricity Deregulation	7,744,800	7,744,806	6
Land management	-	31,444	31,444
Health Department - State share	8,487,200	8,561,157	73,957
Fire grant	1,136,400	1,125,347	(11,053)
Racing grant	180,300	100,000	(80,300)
Fish and wildlife service	250,000	191,951	(58,049)
Drug grant	662,500	662,500	-
Anti-violence grant	2,500,000	2,500,000	-
Public safety grant	1,000,000	1,000,000	-
DHR DSS grant	400,000	431,876	31,876
SCAP grant	-	157,229	157,229
Payment from Parking Authority	150,000	150,000	-
FEMA DSS grant	30,000	-	(30,000)
Other local intergovernmental	-	62,502	62,502
	<u>34,781,700</u>	<u>34,626,914</u>	<u>(154,786)</u>
Total intergovernmental revenue			
Miscellaneous revenue:			
Special assessments	200,000	334,835	134,835
Cedarville state forest	-	4,853	4,853
Sale of surplus property	200,000	219,423	19,423
Sale of confiscated property	20,000	26,584	6,584
Sale of real property	-	3,735	3,735
Sale of voter lists	5,000	19,538	14,538
Sale of accident reports and photos	120,000	136,620	16,620
MILA loan recovery	-	156,379	156,379
Other miscellaneous sales	55,000	35,195	(19,805)
Miscellaneous revenue	<u>150,000</u>	<u>80,351</u>	<u>(69,649)</u>
Total miscellaneous revenue	<u>750,000</u>	<u>1,017,513</u>	<u>267,513</u>
	<u>\$ 1,003,619,900</u>	<u>1,012,561,813</u>	<u>8,941,913</u>

PRINCE GEORGE'S COUNTY, MARYLAND  
Schedule of Expenditures, Encumbrances and Other Financing  
Sources (Uses) Compared with Budget  
General Fund  
For the year ended June 30, 2002

	Encumbrances outstanding July 1, 2001	Current year expenditures previously encumbered	Prior year encumbrances cancelled	Prior year encumbrances outstanding June 30, 2002	Year ended June 30, 2002				
					Budget as revised	Expenditures	Encumbrances	Subtotal	Unencumbered Balance
General government:									
County Executive:									
Compensation	\$ -	-	-	-	2,841,300	2,792,075	-	2,792,075	49,225
Other current expenses	79,245	52,765	136	26,344	715,500	653,509	100,890	754,399	(38,899)
Fringe benefits	-	-	-	-	495,600	466,858	-	466,858	28,742
Project charges	-	-	-	-	-	(54,597)	-	(54,597)	54,597
Total County Executive	79,245	52,765	136	26,344	4,052,400	3,857,845	100,890	3,958,735	93,665
Legislative Branch:									
Compensation	-	-	-	-	4,899,966	4,896,022	-	4,896,022	3,944
Other current expenses	125,208	78,242	7,010	39,956	1,356,426	1,146,930	39,357	1,186,287	170,139
Capital outlay	192,672	47,775	92,776	52,121	98,424	18,424	210,000	228,424	(130,000)
Fringe benefits	-	-	-	-	1,000,984	933,778	-	933,778	67,206
Project charges	-	-	-	-	(557,100)	(557,865)	-	(557,865)	765
Total Legislative Branch	317,880	126,017	99,786	92,077	6,798,700	6,437,289	249,357	6,686,646	112,054
Human Relations Commission:									
Compensation	-	-	-	-	484,600	484,239	-	484,239	361
Other current expenses	-	-	-	-	160,000	161,270	-	161,270	(1,270)
Fringe benefits	-	-	-	-	109,100	107,656	-	107,656	1,444
Project charges	-	-	-	-	(75,000)	(75,000)	-	(75,000)	-
Total Human Relations Commission	-	-	-	-	678,700	678,165	-	678,165	535
Circuit Court:									
Compensation	-	-	-	-	6,411,300	6,071,821	-	6,071,821	339,479
Other current expenses	400,850	184,420	44,731	171,699	2,730,900	2,193,009	377,584	2,570,593	160,307
Fringe benefits	-	-	-	-	1,522,500	1,292,986	-	1,292,986	229,514
Project charges	-	-	-	-	-	(1,067)	-	(1,067)	1,067
Total Circuit Court	400,850	184,420	44,731	171,699	10,664,700	9,556,749	377,584	9,934,333	730,367

(Continued)

PRINCE GEORGE'S COUNTY, MARYLAND  
Schedule of Expenditures, Encumbrances and Other Financing  
Sources (Uses) Compared with Budget  
General Fund  
For the year ended June 30, 2002

	Encumbrances outstanding July 1, 2001	Current year expenditures previously encumbered	Prior year encumbrances cancelled	Prior year encumbrances outstanding June 30, 2002	Year ended June 30, 2002				Unencumbered Balance
					Budget as revised	Expenditures	Encumbrances	Subtotal	
General government, continued:									
Orphan's Court:									
Compensation	\$ -	-	-	-	221,000	219,762	-	219,762	1,238
Other current expenses	-	-	-	-	15,000	14,728	-	14,728	272
Fringe benefits	-	-	-	-	32,100	30,401	-	30,401	1,699
Total Orphan's Court	-	-	-	-	268,100	264,891	-	264,891	3,209
State's Attorney Office:									
Compensation	-	-	-	-	7,551,300	7,445,230	-	7,445,230	106,070
Other current expenses	150	2	148	-	1,485,362	1,408,370	60,295	1,468,665	16,697
Fringe benefits	-	-	-	-	1,363,800	1,340,027	-	1,340,027	23,773
Project charges	-	-	-	-	(75,000)	(75,000)	-	(75,000)	-
Total State's Attorney Office	150	2	148	-	10,325,462	10,118,627	60,295	10,178,922	146,540
Personnel Board:									
Compensation	-	-	-	-	110,800	112,960	-	112,960	(2,160)
Other current expenses	2,500	-	-	2,500	59,200	42,881	-	42,881	16,319
Fringe benefits	-	-	-	-	22,600	19,046	-	19,046	3,554
Total Personnel Board	2,500	-	-	2,500	192,600	174,887	-	174,887	17,713
Office of Finance:									
Compensation	-	-	-	-	3,550,000	3,504,518	-	3,504,518	45,482
Other current expenses	118,130	51,928	58,120	8,082	817,200	722,550	96,662	819,212	(2,012)
Fringe benefits	-	-	-	-	755,000	737,816	-	737,816	17,184
Project charges	-	-	-	-	(1,907,700)	(1,926,959)	-	(1,926,959)	19,259
Total Office of Finance	118,130	51,928	58,120	8,082	3,214,500	3,037,925	96,662	3,134,587	79,913
Citizen Complaint Oversight Panel:									
Compensation	-	-	-	-	87,100	86,796	-	86,796	304
Other current expenses	12,000	9,195	2,805	-	120,200	67,576	10,140	77,716	42,484
Fringe benefits	-	-	-	-	11,500	10,556	-	10,556	944
Total Citizen Complaint Oversight Panel	12,000	9,195	2,805	-	218,800	164,928	10,140	175,068	43,732

(Continued)

PRINCE GEORGE'S COUNTY, MARYLAND  
Schedule of Expenditures, Encumbrances and Other Financing  
Sources (Uses) Compared with Budget  
General Fund  
For the year ended June 30, 2002

	Encumbrances outstanding July 1, 2001	Current year expenditures previously encumbered	Prior year encumbrances cancelled	Prior year encumbrances outstanding June 30, 2002	Year ended June 30, 2002				Unencumbered Balance
					Budget as revised	Expenditures	Encumbrances	Subtotal	
General government, continued:									
Office of Business and Regulatory Affairs:									
Compensation	\$ -	-	-	-	427,800	422,203	-	422,203	5,597
Other current expenses	41,379	10,069	-	31,310	711,300	710,844	-	710,844	456
Fringe benefits	-	-	-	-	84,000	86,060	-	86,060	(2,060)
Total Office of Business and Regulatory Affairs	41,379	10,069	-	31,310	1,223,100	1,219,107	-	1,219,107	3,993
Peoples Zoning Council:									
Other current expenses	887	887	-	-	126,700	104,263	-	104,263	22,437
Project charges	-	-	-	-	(126,700)	(104,662)	-	(104,662)	(22,038)
Total Peoples Zoning Council	887	887	-	-	-	(399)	-	(399)	399
Office of Management and Budget:									
Compensation	-	-	-	-	1,174,600	1,153,083	-	1,153,083	21,517
Other current expenses	20,320	12,729	3,756	3,835	239,300	196,045	-	196,045	43,255
Fringe benefits	-	-	-	-	232,600	224,021	-	224,021	8,579
Project charges	-	-	-	-	(74,400)	(39,576)	-	(39,576)	(34,824)
Total Office of Management and Budget	20,320	12,729	3,756	3,835	1,572,100	1,533,573	-	1,533,573	38,527
Board of License Commissioners:									
Compensation	-	-	-	-	577,700	546,791	-	546,791	30,909
Other current expenses	27,252	13,252	-	14,000	155,500	144,145	-	144,145	11,355
Fringe benefits	-	-	-	-	146,500	141,044	-	141,044	5,456
Total Board of License Commissioners	27,252	13,252	-	14,000	879,700	831,980	-	831,980	47,720
Office of Law:									
Compensation	-	-	-	-	3,205,700	3,124,919	-	3,124,919	80,781
Other current expenses	60,662	33,429	27,233	-	425,400	337,380	4,180	341,560	83,840
Fringe benefits	-	-	-	-	612,500	552,978	-	552,978	59,522
Project charges	-	-	-	-	(1,284,100)	(1,302,759)	-	(1,302,759)	18,659
Total Office of Law	60,662	33,429	27,233	-	2,959,500	2,712,518	4,180	2,716,698	242,802

(Continued)

PRINCE GEORGE'S COUNTY, MARYLAND  
Schedule of Expenditures, Encumbrances and Other Financing  
Sources (Uses) Compared with Budget  
General Fund  
For the year ended June 30, 2002

	Encumbrances outstanding July 1, 2001	Current year expenditures previously encumbered	Prior year encumbrances cancelled	Prior year encumbrances outstanding June 30, 2002	Year ended June 30, 2002				
					Budget as revised	Expenditures	Encumbrances	Subtotal	Unencumbered Balance
General government, continued:									
Office of Personnel:									
Compensation	\$ -	-	-	-	3,426,500	3,350,690	-	3,350,690	75,810
Other current expenses	80,410	66,946	13,392	72	488,200	465,224	11,017	476,241	11,959
Fringe benefits	-	-	-	-	650,100	638,849	-	638,849	11,251
Project charges	-	-	-	-	(1,036,200)	(1,001,121)	-	(1,001,121)	(35,079)
Total Office of Personnel	80,410	66,946	13,392	72	3,528,600	3,453,642	11,017	3,464,659	63,941
Board of Elections:									
Compensation	-	-	-	-	775,000	895,852	-	895,852	(120,852)
Other current expenses	14,400	-	14,400	-	612,565	376,634	4,623	381,257	231,308
Capital outlay	-	-	-	-	80,435	-	44,961	44,961	35,474
Fringe benefits	-	-	-	-	134,900	137,492	-	137,492	(2,592)
Total Board of Elections	14,400	-	14,400	-	1,602,900	1,409,978	49,584	1,459,562	143,338
Soil Conservation:									
Compensation	-	-	-	-	518,000	534,714	-	534,714	(16,714)
Other current expenses	-	-	-	-	21,000	18,133	-	18,133	2,867
Fringe benefits	-	-	-	-	101,000	100,900	-	100,900	100
Project charges	-	-	-	-	(640,000)	(653,747)	-	(653,747)	13,747
Total Soil Conservation	-	-	-	-	-	-	-	-	-

(Continued)

PRINCE GEORGE'S COUNTY, MARYLAND  
Schedule of Expenditures, Encumbrances and Other Financing  
Sources (Uses) Compared with Budget  
General Fund  
For the year ended June 30, 2002

	Encumbrances outstanding July 1, 2001	Current year expenditures previously encumbered	Prior year encumbrances cancelled	Prior year encumbrances outstanding June 30, 2002	Year ended June 30, 2002				
					Budget as revised	Expenditures	Encumbrances	Subtotal	Unencumbered Balance
General government, continued:									
Office of Central Services:									
Compensation	\$ -	-	-	-	6,989,400	6,947,183	-	6,947,183	42,217
Other current expenses	502,697	217,751	148,903	136,043	4,545,000	4,065,489	514,881	4,580,370	(35,370)
Fringe benefits	-	-	-	-	1,602,700	1,523,661	-	1,523,661	79,039
Project charges	-	-	-	-	(1,950,000)	(2,111,132)	-	(2,111,132)	161,132
Total Office of Central Services	502,697	217,751	148,903	136,043	11,187,100	10,425,201	514,881	10,940,082	247,018
Department of Family Services									
Compensation	-	-	-	-	730,000	714,429	-	714,429	15,571
Other current expenses	137,025	84,299	52,726	-	1,149,417	844,337	215,598	1,059,935	89,482
Fringe benefits	-	-	-	-	134,800	124,935	-	124,935	9,865
Project charges	-	-	-	-	(193,000)	(172,583)	-	(172,583)	(20,417)
Total Department of Family Services	137,025	84,299	52,726	-	1,821,217	1,511,118	215,598	1,726,716	94,501
Department of Housing and Community Development:									
Compensation	-	-	-	-	690,000	649,605	-	649,605	40,395
Other current expenses	-	-	-	-	763,300	737,214	-	737,214	26,086
Fringe benefits	-	-	-	-	141,000	117,047	-	117,047	23,953
Total Department of Housing and Community Development	-	-	-	-	1,594,300	1,503,866	-	1,503,866	90,434

(Continued)

PRINCE GEORGE'S COUNTY, MARYLAND  
Schedule of Expenditures, Encumbrances and Other Financing  
Sources (Uses) Compared with Budget  
General Fund  
For the year ended June 30, 2002

	Encumbrances outstanding <u>July 1, 2001</u>	Current year expenditures previously <u>encumbered</u>	Prior year encumbrances <u>cancelled</u>	Prior year encumbrances outstanding <u>June 30, 2002</u>	Year ended June 30, 2002				
					Budget as revised	Expenditures	Encumbrances	Subtotal	Unencumbered <u>Balance</u>
General government, continued:									
Non-departmental:									
Grants to community organizations	\$ 349,113	192,707	-	156,406	660,100	790,022	-	790,022	(129,922)
Grants to governmental groups	-	-	-	-	288,000	298,682	14,658	313,340	(25,340)
Memberships	-	-	-	-	435,000	433,124	-	433,124	1,876
Economic Development	1,496,650	561,848	24,080	910,722	2,866,500	790,220	1,429,000	2,219,220	647,280
Conference and Visitors Bureau	-	-	-	-	540,000	540,000	-	540,000	-
General Fund insurance payments	-	-	-	-	7,115,500	8,115,500	-	8,115,500	(1,000,000)
Judgments - associated legal and professional expenses	145,218	44,681	-	100,537	400,000	479,548	38,017	517,565	(117,565)
Professional Service	-	-	-	-	250,000	20,556	-	20,556	229,444
Postage	1,882	-	1,882	-	975,200	730,589	3,841	734,430	240,770
Utilities and leases	128,633	16,504	56,030	56,099	28,531,700	27,464,278	126,784	27,591,062	940,638
Debt payments	-	-	-	-	6,023,200	5,691,678	-	5,691,678	331,522
Debt issuance costs	-	-	-	-	-	12,826	-	12,826	(12,826)
Project charges	-	-	-	-	(3,546,400)	(7,794,540)	-	(7,794,540)	4,248,140
Leave payout contingency	-	-	-	-	1,081,600	1,126,138	-	1,126,138	(44,538)
Compensated absences	-	-	-	-	-	357,029	-	357,029	(357,029)
Interest	-	-	-	-	400,000	537,375	-	537,375	(137,375)
Group Health (Retirees)	-	-	-	-	10,949,900	15,269,000	-	15,269,000	(4,319,100)
Group Life (Retirees)	-	-	-	-	800,000	688,174	-	688,174	111,826
Unemployment Compensation	-	-	-	-	200,000	254,000	-	254,000	(54,000)
Deferred compensation contributions	-	-	-	-	60,000	72,514	-	72,514	(12,514)
Retired county personnel pension payments	-	-	-	-	23,000	22,600	-	22,600	400
Office Automation	310,374	36,105	59,529	214,740	-	4,908	-	4,908	(4,908)
Other miscellaneous	380,661	68,911	9,890	301,860	33,800	89,999	86,592	176,591	(142,791)
Total non-departmental	2,812,531	920,756	151,411	1,740,364	58,087,100	55,994,220	1,698,892	57,693,112	393,988
Total general government	4,628,318	1,784,445	617,547	2,226,326	120,869,579	114,886,110	3,389,080	118,275,190	2,594,389

(Continued)

PRINCE GEORGE'S COUNTY, MARYLAND  
Schedule of Expenditures, Encumbrances and Other Financing  
Sources (Uses) Compared with Budget  
General Fund  
For the year ended June 30, 2002

	Encumbrances outstanding July 1, 2001	Current year expenditures previously encumbered	Prior year encumbrances cancelled	Prior year encumbrances outstanding June 30, 2002	Year ended June 30, 2002				Unencumbered Balance
					Budget as revised	Expenditures	Encumbrances	Subtotal	
Public safety:									
Department of Environmental Resources:									
Compensation	\$ -	-	-	-	7,700,000	7,925,393	-	7,925,393	(225,393)
Other current expenses	281,426	77,077	-	204,349	3,186,100	2,823,611	115,851	2,939,462	246,638
Fringe benefits	-	-	-	-	1,750,000	1,674,623	-	1,674,623	75,377
Project charges	-	-	-	-	(3,855,000)	(4,077,841)	-	(4,077,841)	222,841
Total Department of Environmental Resources	281,426	77,077	-	204,349	8,781,100	8,345,786	115,851	8,461,637	319,463
Police Department:									
Compensation	-	-	-	-	94,600,000	93,753,599	-	93,753,599	846,401
Other current expenses	1,197,903	607,447	495,619	94,837	20,254,136	19,191,679	956,005	20,147,684	106,452
Capital outlay	120,882	96,942	190	23,750	415,000	128,449	-	128,449	286,551
Fringe benefits	-	-	-	-	23,150,000	23,178,855	-	23,178,855	(28,855)
Project charges	-	-	-	-	(1,280,400)	(415,330)	-	(415,330)	(865,070)
Total Police Department	1,318,785	704,389	495,809	118,587	137,138,736	135,837,252	956,005	136,793,257	345,479
Fire Department:									
Fire Department - Career Service:									
Compensation	-	-	-	-	45,750,000	47,543,777	-	47,543,777	(1,793,777)
Other current expenses	164,619	78,572	81,038	5,009	5,985,100	5,235,822	329,589	5,565,411	419,689
Capital outlay	-	-	-	-	1,318,000	-	15,000	15,000	1,303,000
Fringe benefits	-	-	-	-	16,000,000	15,925,089	-	15,925,089	74,911
Project charges	-	-	-	-	(436,600)	(775,053)	-	(775,053)	338,453
Total Fire Department - Career Service	164,619	78,572	81,038	5,009	68,616,500	67,929,635	344,589	68,274,224	342,276
Volunteer Fire Companies:									
Other current expenses	182,421	55,515	121,716	5,190	8,490,043	8,266,895	118,517	8,385,412	104,631
Capital outlay	21,124	-	21,124	-	270,157	236,111	-	236,111	34,046
Fringe benefits	-	-	-	-	1,162,000	1,277,262	-	1,277,262	(115,262)
Total Volunteer Fire Companies	203,545	55,515	142,840	5,190	9,922,200	9,780,268	118,517	9,898,785	23,415
Total Fire Department	368,164	134,087	223,878	10,199	78,538,700	77,709,903	463,106	78,173,009	365,691

(Continued)

PRINCE GEORGE'S COUNTY, MARYLAND  
Schedule of Expenditures, Encumbrances and Other Financing  
Sources (Uses) Compared with Budget  
General Fund  
For the year ended June 30, 2002

	Encumbrances outstanding July 1, 2001	Current year expenditures previously encumbered	Prior year encumbrances cancelled	Prior year encumbrances outstanding June 30, 2002	Year ended June 30, 2002				
					Budget as revised	Expenditures	Encumbrances	Subtotal	Unencumbered Balance
Public safety, continued:									
Sheriff's Department:									
Compensation	\$ -	-	-	-	12,700,000	12,496,772	-	12,496,772	203,228
Other current expenses	25,473	13,757	11,546	170	2,771,200	2,485,807	15,976	2,501,783	269,417
Capital outlay	-	-	-	-	145,000	-	-	-	145,000
Fringe benefits	-	-	-	-	3,100,000	3,055,956	-	3,055,956	44,044
Project charges	-	-	-	-	(5,000)	(5,400)	-	(5,400)	400
Total Sheriff's Department	25,473	13,757	11,546	170	18,711,200	18,033,135	15,976	18,049,111	662,089
Department of Corrections:									
Compensation	-	-	-	-	26,400,000	26,548,203	-	26,548,203	(148,203)
Other current expenses	345,009	73,126	219,886	51,997	7,073,178	7,167,777	7,645	7,175,422	(102,244)
Fringe benefits	-	-	-	-	7,250,000	6,855,492	-	6,855,492	394,508
Project charges	-	-	-	-	(137,100)	(117,018)	-	(117,018)	(20,082)
Total Department of Corrections	345,009	73,126	219,886	51,997	40,586,078	40,454,454	7,645	40,462,099	123,979
Office of Information Technology:									
Compensation	-	-	-	-	7,650,000	7,429,096	-	7,429,096.00	220,904
Other current expenses	689,572	439,508	87,556	162,508	2,750,000	2,682,120	288,007	2,970,127.00	(220,127)
Fringe benefits	-	-	-	-	1,570,300	1,413,554	-	1,413,554	156,746
Total Office of Information Technology	689,572	439,508	87,556	162,508	11,970,300	11,524,770	288,007	11,812,777	157,523
Total public safety	3,028,429	1,441,944	1,038,675	547,810	295,726,114	291,905,300	1,846,590	293,751,890	1,974,224

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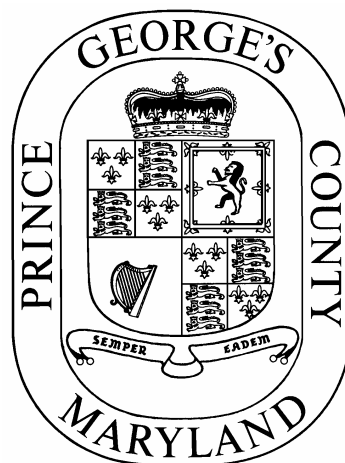
PRINCE GEORGE'S COUNTY, MARYLAND  
Schedule of Expenditures, Encumbrances and Other Financing  
Sources (Uses) Compared with Budget  
General Fund  
For the year ended June 30, 2002

	Encumbrances outstanding July 1, 2001	Current year expenditures previously encumbered	Prior year encumbrances cancelled	Prior year encumbrances outstanding June 30, 2002	Year ended June 30, 2002				
					Budget as revised	Expenditures	Encumbrances	Subtotal	Unencumbered Balance
Public works - Department of									
Public Works and Transportation:									
Compensation	-	-	-	-	14,350,000	14,072,052	-	14,072,052	277,948
Other current expenses	683,913	292,510	30,479	360,924	19,450,000	15,518,701	2,069,481	17,588,182	1,861,818
Capital outlay	-	-	-	-	8,825,900	5,823,600	434,391	6,257,991	2,567,909
Fringe benefits	-	-	-	-	3,161,300	3,164,916	-	3,164,916	(3,616)
Project charges	-	-	-	-	(34,430,000)	(29,782,580)	-	(29,782,580)	(4,647,420)
Total public works	683,913	292,510	30,479	360,924	11,357,200	8,796,689	2,503,872	11,300,561	56,639
Health - Health Department:									
Compensation	-	-	-	-	12,346,018	12,656,015	-	12,656,015	(309,997)
Other current expenses	1,451,532	1,117,043	324,546	9,943	5,879,544	4,926,445	627,134	5,553,579	325,965
Capital outlay	25,000	25,000	-	-	23,591	1,164	11,091	12,255	11,336
Fringe benefits	-	-	-	-	2,815,260	2,824,575	-	2,824,575	(9,315)
Project charges	-	-	-	-	(1,627,291)	(1,897,414)	-	(1,897,414)	270,123
Total health	1,476,532	1,142,043	324,546	9,943	19,437,122	18,510,785	638,225	19,149,010	288,112
Public welfare - Department of									
Social Services:									
Compensation	-	-	-	-	650,400	432,410	-	432,410	217,990
Other current expenses	266,422	210,545	52,667	3,210	1,126,679	1,022,135	38,617	1,060,752	65,927
Fringe benefits	-	-	-	-	104,900	80,144	-	80,144	24,756
Project charges	-	-	-	-	(341,200)	(195,883)	-	(195,883)	(145,317)
Total public welfare	266,422	210,545	52,667	3,210	1,540,779	1,338,806	38,617	1,377,423	163,356
Payments to Component Units:									
Board of Education	-	-	-	-	467,788,100	467,788,100	-	467,788,100	-
Community College	-	-	-	-	12,416,300	12,416,300	-	12,416,300	-
Memorial Library	-	-	-	-	13,310,000	13,310,000	-	13,310,000	-
Total payments to component units	-	-	-	-	493,514,400	493,514,400	-	493,514,400	-
Total expenditures and encumbrances	\$ 10,083,614	4,871,487	2,063,914	3,148,213	942,445,194	928,952,090	8,416,384	937,368,474	5,076,720

(Continued)

PRINCE GEORGE'S COUNTY, MARYLAND  
Schedule of Expenditures, Encumbrances and Other Financing  
Sources (Uses) Compared with Budget  
General Fund  
For the year ended June 30, 2002

	Encumbrances outstanding <u>July 1, 2001</u>	Current year expenditures previously <u>encumbered</u>	Prior year encumbrances <u>cancelled</u>	Prior year encumbrances outstanding <u>June 30, 2002</u>	Year ended June 30, 2002				Unencumbered <u>Balance</u>
					<u>Budget as revised</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Subtotal</u>	
Other financing sources (uses):									
Transfers in:									
Special revenue funds	\$ -	-	-	-	1,000,000	-	-	-	(1,000,000)
Total transfers in	-	-	-	-	1,000,000	-	-	-	(1,000,000)
Transfers out:									
Special revenue funds	-	-	-	-	(2,622,706)	(2,622,706)	-	(2,622,706)	-
Domestic Violence	-	-	-	-	-	-	-	-	-
Internal service funds	-	-	-	-	(5,500,000)	(5,500,000)	-	(5,500,000)	-
Debt service fund	-	-	-	-	(57,397,700)	(57,347,144)	-	(57,347,144)	50,556
Total transfers out	-	-	-	-	(65,520,406)	(65,469,850)	-	(65,469,850)	50,556
Total other financing sources (uses)	\$ -	-	-	-	(64,520,406)	(65,469,850)	-	(65,469,850)	(949,444)



## NONMAJOR GOVERNMENTAL FUNDS

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Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

*Property Management Services Fund* - to account for the receipt of funds from the disposition of various surplus real property and the expenditure of these proceeds on the maintenance, repair, marketing, debt service, and other costs related to the disposition of such property.

*Collington Center Fund* - to account for the receipt of revenue from the disposition of property within the Center area to finance the costs related to the conduct of County projects within the Center.

*Domestic Violence Fund* - to account for the receipt of revenue from marriage license fees to finance the costs of shelters for homeless spouses who are the object of domestic violence.

*Drug Enforcement and Education Fund* - to account for the proceeds from the forfeiture or sale of property seized as a result of the enforcement of drug laws, which will finance costs associated with the County's drug enforcement and education activities.

The Debt Service Fund accounts for the payment of general long-term debt of the County (not serviced by Enterprise Funds), including state participation loans and service charges.

PRINCE GEORGE'S COUNTY, MARYLAND  
Combining Balance Sheet  
Nonmajor Governmental Funds  
June 30, 2002

<u>Assets</u>	<u>Special Revenue</u>					<u>Debt Service</u>	<u>Total</u>
	<u>Property Management Services</u>	<u>Collington Center</u>	<u>Domestic Violence</u>	<u>Drug Enforcement and Education</u>	<u>Total</u>		
Cash and investments	\$ 2,631,217	201,915	768	3,210,714	6,044,614	-	6,044,614
Cash with fiscal agents	-	-	-	-	-	45,000	45,000
Receivables (net of allowances for uncollectibles):							
Taxes	-	-	-	-	-	64,213	64,213
Notes	662,900	-	-	-	662,900	-	662,900
Due from other governmental units	-	-	51,165	-	51,165	-	51,165
	<u>\$ 3,294,117</u>	<u>201,915</u>	<u>51,933</u>	<u>3,210,714</u>	<u>6,758,679</u>	<u>109,213</u>	<u>6,867,892</u>
<u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts payable	\$ 16,248	-	-	-	16,248	-	16,248
Deferred revenue	662,900	-	-	-	662,900	64,213	727,113
Matured bonds and interest payable	-	-	-	-	-	45,000	45,000
Deposits	-	10,000	-	-	10,000	-	10,000
Due to other funds	-	-	17,500	-	17,500	-	17,500
Total liabilities	<u>679,148</u>	<u>10,000</u>	<u>17,500</u>	<u>-</u>	<u>706,648</u>	<u>109,213</u>	<u>815,861</u>
Fund balances:							
Unreserved:							
Designated for subsequent years' expenditures	1,266,600	191,915	-	156,800	1,615,315	-	1,615,315
Undesignated	1,348,369	-	34,433	3,053,914	4,436,716	-	4,436,716
Total fund balances	<u>2,614,969</u>	<u>191,915</u>	<u>34,433</u>	<u>3,210,714</u>	<u>6,052,031</u>	<u>-</u>	<u>6,052,031</u>
	<u>\$ 3,294,117</u>	<u>201,915</u>	<u>51,933</u>	<u>3,210,714</u>	<u>6,758,679</u>	<u>109,213</u>	<u>6,867,892</u>

PRINCE GEORGE'S COUNTY, MARYLAND  
Combining Statement of Revenue, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the year ended June 30, 2002

	Special Revenue						
	Property Management <u>Services</u>	Collington Center	Domestic Violence	Drug Enforcement and <u>Education</u>	<u>Total</u>	Debt <u>Service</u>	<u>Total</u>
Revenue:							
Taxes	\$ -	-	-	-	-	910,593	910,593
Licenses and permits	-	-	242,395	-	242,395	-	242,395
Fines and forfeitures	-	-	-	1,392,304	1,392,304	-	1,392,304
Use of money and property:							
Interest and dividends	67,567	-	-	54,093	121,660	381,229	502,889
Charges for services	-	-	-	-	-	1,321,151	1,321,151
Sale of property	1,210	675,000	-	7,355	683,565	-	683,565
Intergovernmental	-	-	-	-	-	7,465,400	7,465,400
Total revenue	<u>68,777</u>	<u>675,000</u>	<u>242,395</u>	<u>1,453,752</u>	<u>2,439,924</u>	<u>10,078,373</u>	<u>12,518,297</u>
Expenditures:							
General government	200,630	1,573,100	-	-	1,773,730	806,749	2,580,479
Public safety	-	-	-	551,331	551,331	-	551,331
Public welfare	-	-	294,370	-	294,370	-	294,370
Debt service:							
Principal retirement	-	-	-	-	-	40,504,999	40,504,999
Interest	-	-	-	-	-	30,182,353	30,182,353
Total expenditures	<u>200,630</u>	<u>1,573,100</u>	<u>294,370</u>	<u>551,331</u>	<u>2,619,431</u>	<u>71,494,101</u>	<u>74,113,532</u>
Excess of revenue over (under) expenditures	<u>(131,853)</u>	<u>(898,100)</u>	<u>(51,975)</u>	<u>902,421</u>	<u>(179,507)</u>	<u>(61,415,728)</u>	<u>(61,595,235)</u>
Other financing sources (uses):							
Bond premium	-	-	-	-	-	5,046,885	5,046,885
Transfers in - other funds	-	-	79,000	-	79,000	57,347,144	57,426,144
Bond proceeds - refunding	-	-	-	-	-	70,880,000	70,880,000
Bond premium - refunding	-	-	-	-	-	3,413,002	3,413,002
Payment to refunding escrow agent	-	-	-	-	-	(75,271,303)	(75,271,303)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>79,000</u>	<u>-</u>	<u>79,000</u>	<u>61,415,728</u>	<u>61,494,728</u>
Net change in fund balance	<u>(131,853)</u>	<u>(898,100)</u>	<u>27,025</u>	<u>902,421</u>	<u>(100,507)</u>	<u>-</u>	<u>(100,507)</u>
Fund balances, beginning of year	<u>2,746,822</u>	<u>1,090,015</u>	<u>7,408</u>	<u>2,308,293</u>	<u>6,152,538</u>	<u>-</u>	<u>6,152,538</u>
Fund balances, end of year	<u>\$ 2,614,969</u>	<u>191,915</u>	<u>34,433</u>	<u>3,210,714</u>	<u>6,052,031</u>	<u>-</u>	<u>6,052,031</u>

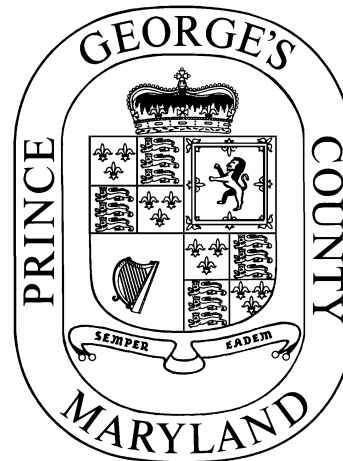
PRINCE GEORGE'S COUNTY, MARYLAND  
Combining Schedule of Revenue, Expenditures and Changes in Fund Balances - Budget and Actual  
Nonmajor Governmental Funds - Special Revenue  
For the year ended June 30, 2002

	Property Management Services				Collington Center				Domestic Violence			
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenue:												
Licenses and permits	\$ -	-	-	-	-	-	-	-	240,400	240,400	242,395	1,995
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-	-	-
Use of money and property	44,200	44,200	67,567	23,367	1,600	1,600	-	(1,600)	-	-	-	-
Sale of property	<u>125,000</u>	<u>125,000</u>	<u>1,210</u>	<u>(123,790)</u>	<u>1,908,000</u>	<u>1,908,000</u>	<u>675,000</u>	<u>(1,233,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenue	<u>169,200</u>	<u>169,200</u>	<u>68,777</u>	<u>(100,423)</u>	<u>1,909,600</u>	<u>1,909,600</u>	<u>675,000</u>	<u>(1,234,600)</u>	<u>240,400</u>	<u>240,400</u>	<u>242,395</u>	<u>1,995</u>
Expenditures:												
General government	250,300	250,300	200,630	49,670	2,008,000	2,008,000	1,573,100	434,900	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-	-	-
Public welfare	-	-	-	-	-	-	-	-	<u>319,400</u>	<u>319,400</u>	<u>294,370</u>	<u>25,030</u>
Total expenditures	<u>250,300</u>	<u>250,300</u>	<u>200,630</u>	<u>49,670</u>	<u>2,008,000</u>	<u>2,008,000</u>	<u>1,573,100</u>	<u>434,900</u>	<u>319,400</u>	<u>319,400</u>	<u>294,370</u>	<u>25,030</u>
Excess of revenue over (under) expenditures	<u>(81,100)</u>	<u>(81,100)</u>	<u>(131,853)</u>	<u>(50,753)</u>	<u>(98,400)</u>	<u>(98,400)</u>	<u>(898,100)</u>	<u>(799,700)</u>	<u>(79,000)</u>	<u>(79,000)</u>	<u>(51,975)</u>	<u>27,025</u>
Other financing sources (uses):												
Transfers in - other funds	-	-	-	-	-	-	-	-	79,000	79,000	79,000	-
Transfers out - other funds	(1,000,000)	(1,000,000)	-	1,000,000	-	-	-	-	-	-	-	-
Appropriated fund balance	<u>1,081,100</u>	<u>1,081,100</u>	<u>-</u>	<u>(1,081,100)</u>	<u>98,400</u>	<u>98,400</u>	<u>-</u>	<u>98,400</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>81,100</u>	<u>81,100</u>	<u>-</u>	<u>(81,100)</u>	<u>98,400</u>	<u>98,400</u>	<u>-</u>	<u>98,400</u>	<u>79,000</u>	<u>79,000</u>	<u>79,000</u>	<u>-</u>
Net change in fund balances	<u>\$ -</u>	<u>-</u>	<u>(131,853)</u>	<u>(131,853)</u>	<u>-</u>	<u>-</u>	<u>(898,100)</u>	<u>(898,100)</u>	<u>-</u>	<u>-</u>	<u>27,025</u>	<u>27,025</u>
Fund balances, beginning of year			<u>2,746,822</u>				<u>1,090,015</u>				<u>7,408</u>	
Fund balances, end of year			<u>\$ 2,614,969</u>				<u>191,915</u>				<u>34,433</u>	

(Continued)

PRINCE GEORGE'S COUNTY, MARYLAND  
Combining Schedule of Revenue, Expenditures and Changes in Fund Balances - Budget and Actual, Continued  
Nonmajor Governmental Funds - Special Revenue  
For the year ended June 30, 2002

	Drug Enforcement and Education				Totals			
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenue:								
Licenses and permits	-	-	-	-	240,400	240,400	242,395	1,995
Fines and forfeitures	1,012,000	1,012,000	1,392,304	380,304	1,012,000	1,012,000	1,392,304	380,304
Use of money and property	30,000	30,000	54,093	24,093	75,800	75,800	121,660	45,860
Sale of property	-	-	7,355	7,355	2,033,000	2,033,000	683,565	(1,349,435)
Total revenue	<u>1,042,000</u>	<u>1,042,000</u>	<u>1,453,752</u>	<u>411,752</u>	<u>3,361,200</u>	<u>3,361,200</u>	<u>2,439,924</u>	<u>(921,276)</u>
Expenditures:								
General government	-	-	-	-	2,258,300	2,258,300	1,773,730	484,570
Public safety	1,101,700	1,452,200	551,331	900,869	1,101,700	1,452,200	551,331	900,869
Public welfare	-	-	-	-	319,400	319,400	294,370	25,030
Total expenditures	<u>1,101,700</u>	<u>1,452,200</u>	<u>551,331</u>	<u>900,869</u>	<u>3,679,400</u>	<u>4,029,900</u>	<u>2,619,431</u>	<u>1,410,469</u>
Excess of revenue over (under) expenditures	<u>-</u>	<u>(410,200)</u>	<u>902,421</u>	<u>1,312,621</u>	<u>(318,200)</u>	<u>(668,700)</u>	<u>(179,507)</u>	<u>489,193</u>
Other financing sources (uses):								
Transfers in - other funds	-	-	-	-	79,000	79,000	79,000	-
Transfers out - other funds	-	-	-	-	(1,000,000)	(1,000,000)	-	1,000,000
Appropriated fund balance	<u>59,700</u>	<u>410,200</u>	<u>-</u>	<u>(410,200)</u>	<u>1,239,200</u>	<u>1,589,700</u>	<u>-</u>	<u>(1,589,700)</u>
Total other financing sources (uses)	<u>-</u>	<u>410,200</u>	<u>-</u>	<u>(410,200)</u>	<u>318,200</u>	<u>668,700</u>	<u>79,000</u>	<u>(589,700)</u>
Net change in fund balances	<u>\$ -</u>	<u>-</u>	<u>902,421</u>	<u>902,421</u>	<u>-</u>	<u>-</u>	<u>(100,507)</u>	<u>(100,507)</u>
Fund balances, beginning of year			<u>2,308,293</u>				<u>6,152,538</u>	
Fund balances, end of year			<u>\$ 3,210,714</u>				<u>6,052,031</u>	



## INTERNAL SERVICE FUNDS

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Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the Primary Government and to other government units, on a cost-reimbursement basis.

*Self-Insurance Funds* - to provide insurance protection to the Primary Government and the participating Component Unit Entities - Board of Education, Library, and Community College. The Life and Health Benefits Fund provides coverage for the Primary Government and Library employees. The Unemployment Compensation Fund covers required payments to the State of Maryland Unemployment Compensation Fund.

*Vehicle Maintenance Fund* - to account for the activities which provide the maintenance and repair services for County-owned vehicles.

*Computer Services Fund* - to provide for computer and office automation services to County departments and agencies.

PRINCE GEORGE'S COUNTY, MARYLAND  
Combining Statement of Net Assets  
Internal Service Funds  
June 30, 2002

<u>Assets</u>	Self-Insurance Funds								<u>Total</u>
	<u>Unemployment Compensation</u>	<u>Property Loss</u>	<u>Automobile Liability</u>	<u>Worker's Compensation</u>	<u>General Liability</u>	<u>Life and Health Benefits</u>	<u>Vehicle Maintenance Fund</u>	<u>Computer Services Fund</u>	
Current assets:									
Cash and investments	\$ 121,879	11,820	542,803	11,670,694	11,347,282	5,763,216	3,065,649	4,593,062	37,116,405
Accounts receivable	-	41,005	7,855	13,083	1,111	4,471	9,557	74,749	151,831
Less allowance for uncollectible accounts	-	-	(5,847)	-	(549)	-	-	-	(6,396)
Accrued interest receivable	-	17,120	31,375	148,056	90,170	-	-	-	286,721
Due from other funds	-	-	-	-	200,000	-	-	-	200,000
Due from component units	-	991,096	-	7,349,667	-	-	-	-	8,340,763
Inventories, at cost	-	-	-	-	-	-	261,867	313,003	574,870
Prepaid costs and deposits	-	174,205	-	-	38,621	1,241,299	-	-	1,454,125
Total current assets	<u>121,879</u>	<u>1,235,246</u>	<u>576,186</u>	<u>19,181,500</u>	<u>11,676,635</u>	<u>7,008,986</u>	<u>3,337,073</u>	<u>4,980,814</u>	<u>48,118,319</u>
Restricted assets:									
Cash and investments	-	1,050,730	1,183,752	10,526,061	1,583,906	-	287,588	-	14,632,037
Deposit - LGIT	-	-	-	-	4,458,126	-	-	-	4,458,126
Total restricted assets	<u>-</u>	<u>1,050,730</u>	<u>1,183,752</u>	<u>10,526,061</u>	<u>6,042,032</u>	<u>-</u>	<u>287,588</u>	<u>-</u>	<u>19,090,163</u>
Noncurrent assets:									
Capital assets:									
Land	-	-	-	-	-	-	1,000,000	-	1,000,000
Buildings	-	-	-	-	-	-	2,640,889	-	2,640,889
Accumulated depreciation	-	-	-	-	-	-	(1,015,890)	-	(1,015,890)
Improvements other than buildings	-	-	-	-	-	-	328,014	-	328,014
Accumulated depreciation	-	-	-	-	-	-	(263,147)	-	(263,147)
Equipment	-	-	-	-	-	-	1,607,559	2,920,209	4,527,768
Accumulated depreciation	-	-	-	-	-	-	(1,115,414)	(1,786,343)	(2,901,757)
Net capital assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,182,011</u>	<u>1,133,866</u>	<u>4,315,877</u>
Deferred debt issue costs	-	-	-	-	-	-	52,859	-	52,859
Total noncurrent assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>52,859</u>	<u>-</u>	<u>52,859</u>
Total assets	<u>\$ 121,879</u>	<u>2,285,976</u>	<u>1,759,938</u>	<u>29,707,561</u>	<u>17,718,667</u>	<u>7,008,986</u>	<u>6,859,531</u>	<u>6,114,680</u>	<u>71,577,218</u>

(Continued)

PRINCE GEORGE'S COUNTY, MARYLAND  
Combining Statement of Net Assets  
Internal Service Funds  
June 30, 2002

<u>Liabilities and Fund Equity</u>	<u>Unemployment Compensation</u>	<u>Property Loss</u>	<u>Automobile Liability</u>	<u>Worker's Compensation</u>	<u>General Liability</u>	<u>Life and Health Benefits</u>	<u>Vehicle Maintenance Fund</u>	<u>Computer Services Fund</u>	<u>Total</u>
Current liabilities:									
Current portion of compensated absences and termination benefits payable	\$ -	-	-	-	-	-	397,131	103,250	500,381
Current portion of notes payable	-	-	-	-	428,344	-	208,413	-	636,757
Accounts payable	47,500	336,932	33,075	766,038	49,742	763,012	166,022	918,461	3,080,782
Accrued costs	-	-	-	215	335	-	168,243	34,737	203,530
Deferred revenue	-	18,761	-	108,642	166,125	155,095	-	-	448,623
Due to other funds	-	200,000	-	-	-	-	-	-	200,000
Deposits	-	4,126	-	130,450	18,121	-	-	-	152,697
Estimated liability on pending claims	65,019	1,726,157	1,726,863	31,487,831	13,026,218	6,891,266	-	-	54,923,354
Total current liabilities	112,519	2,285,976	1,759,938	32,493,176	13,688,885	7,809,373	939,809	1,056,448	60,146,124
Noncurrent liabilities:									
Unamortized discount	-	-	-	-	-	-	(20,210)	-	(20,210)
Compensated absences and termination benefits payable, less current portion	-	-	-	-	-	-	335,344	124,249	459,593
Notes payable, less current portion	-	-	-	-	4,029,782	-	2,862,622	-	6,892,404
Total long-term liabilities	-	-	-	-	4,029,782	-	3,177,756	124,249	7,331,787
Total liabilities	112,519	2,285,976	1,759,938	32,493,176	17,718,667	7,809,373	4,117,565	1,180,697	67,477,911
<u>Net Assets</u>									
Invested in net assets, net of related debt	-	-	-	-	-	-	399,556	1,133,866	1,533,422
Unrestricted	9,360	-	-	(2,785,615)	-	(800,387)	2,342,410	3,800,117	2,565,885
Total net assets	\$ 9,360	-	-	(2,785,615)	-	(800,387)	2,741,966	4,933,983	4,099,307

PRINCE GEORGE'S COUNTY, MARYLAND  
Combining Statement of Revenue, Expenses and Changes in Fund Net Assets  
Internal Service Funds  
For the year ended June 30, 2002

	Self-Insurance Funds						Vehicle	Computer	
	Unemployment	Property	Automobile	Worker's	General	Life and	Maintenance	Services	Total
	<u>Compensation</u>	<u>Loss</u>	<u>Liability</u>	<u>Compensation</u>	<u>Liability</u>	<u>Benefits</u>	<u>Fund</u>	<u>Fund</u>	
Operating revenue:									
Premium contributions	\$ 254,000	2,159,079	2,273,368	18,575,278	5,538,518	49,917,879	-	-	78,718,122
Sales									
Fuel sales	-	-	-	-	-	-	11,823	-	11,823
Office automation sales	-	-	-	-	-	-	-	13,010,142	13,010,142
Charges for services:	-	-	-	-	-	-			
Maintenance and repair charges	-	-	-	-	-	-	8,390,909	-	8,390,909
Office automation charges	-	-	-	-	-	-	-	-	-
Use of money and property - rentals	-	-	-	-	-	-	89,576	204,320	293,896
Miscellaneous - subrogations and other	-	244,746	-	70,378	762	644,264	5,751	15,934	981,835
Total operating revenue	<u>254,000</u>	<u>2,403,825</u>	<u>2,273,368</u>	<u>18,645,656</u>	<u>5,539,280</u>	<u>50,562,143</u>	<u>8,498,059</u>	<u>13,230,396</u>	<u>101,406,727</u>
Operating expenses:									
Salaries	-	-	-	-	-	-	3,048,126	1,206,382	4,254,508
Fringe benefits	-	-	-	-	-	-	703,425	187,372	890,797
Contractual services	-	-	-	-	-	-	210,064	10,648,129	10,858,193
Materials	-	-	-	-	-	-	99,014	1,844,260	1,943,274
Facility and equipment rental	-	-	-	-	-	-	162,604	214,348	376,952
General and administrative:									
Administrative expenses	17,663	209,906	312,071	1,987,162	836,128	2,800,675	20,838	364,114	6,548,557
State worker's compensation tax	-	-	-	264,204	-	-	-	-	264,204
Depreciation	-	-	-	-	-	-	198,491	109,104	307,595
Insurance claims	235,780	697,237	492,079	22,660,445	5,027,974	34,307,554	-	-	63,421,069
Insurance premiums	-	678,505	-	379,946	134,189	11,532,542	-	-	12,725,182
Other:									
Repair and maintenance	-	-	-	-	-	-	2,440,250	414,546	2,854,796
Other operating expenses	-	-	-	-	-	-	39,252	-	39,252
Total operating expenses	<u>253,443</u>	<u>1,585,648</u>	<u>804,150</u>	<u>25,291,757</u>	<u>5,998,291</u>	<u>48,640,771</u>	<u>6,922,064</u>	<u>14,988,255</u>	<u>104,484,379</u>
Operating income (loss)	<u>557</u>	<u>818,177</u>	<u>1,469,218</u>	<u>(6,646,101)</u>	<u>(459,011)</u>	<u>1,921,372</u>	<u>1,575,995</u>	<u>(1,757,859)</u>	<u>(3,077,652)</u>
Nonoperating revenue (expenses):									
Interest income	-	121,633	171,588	916,631	883,090	-	-	-	2,092,942
Interest expense	-	-	-	-	(331,229)	-	(179,998)	-	(511,227)
Debt issuance costs	-	-	-	-	-	-	(5,379)	-	(5,379)
Loss on sale of capital assets	-	-	-	-	-	-	(6,614)	-	(6,614)
Total nonoperating revenue (expenses)	<u>-</u>	<u>121,633</u>	<u>171,588</u>	<u>916,631</u>	<u>551,861</u>	<u>-</u>	<u>(191,991)</u>	<u>-</u>	<u>1,569,722</u>
Income (loss) before transfers	<u>557</u>	<u>939,810</u>	<u>1,640,806</u>	<u>(5,729,470)</u>	<u>92,850</u>	<u>1,921,372</u>	<u>1,384,004</u>	<u>(1,757,859)</u>	<u>(1,507,930)</u>
Capital contributions								1,087,637	1,087,637
Interfund transfer in		-	-	-	-	-	-	5,500,000	5,500,000
Intrafund transfers in (out)	<u>-</u>	<u>(939,810)</u>	<u>(1,640,806)</u>	<u>2,943,855</u>	<u>(363,239)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in net assets	<u>557</u>	<u>-</u>	<u>-</u>	<u>(2,785,615)</u>	<u>(270,389)</u>	<u>1,921,372</u>	<u>1,384,004</u>	<u>4,829,778</u>	<u>5,079,707</u>
Total net assets - beginning	<u>8,803</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>270,389</u>	<u>(2,721,759)</u>	<u>1,357,962</u>	<u>104,205</u>	<u>(980,400)</u>
Total net assets - end	<u>\$ 9,360</u>	<u>-</u>	<u>-</u>	<u>(2,785,615)</u>	<u>-</u>	<u>(800,387)</u>	<u>2,741,966</u>	<u>4,933,983</u>	<u>4,099,307</u>

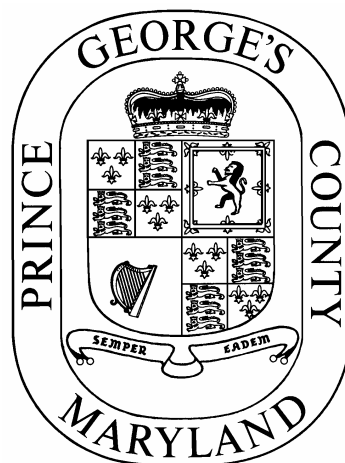
PRINCE GEORGE'S COUNTY, MARYLAND  
Combining Statement of Cash Flows  
Internal Service Funds  
For the year ended June 30, 2002

	Self-Insurance Funds								
	Unemployment Compensation	Property Loss	Automobile Liability	Worker's Compensation	General Liability	Life and Health Benefits	Vehicle Maintenance Fund	Computer Services Fund	Total
Cash flows from operating activities:									
Cash received from customers	\$ 254,000	1,403,138	2,273,468	14,949,044	5,339,260	50,064,015	8,492,380	13,213,008	95,988,313
Cash payments to suppliers for goods and services	(246,628)	8,568	(320,765)	(2,974,384)	(812,493)	(4,147,086)	(3,003,133)	(13,159,577)	(24,655,498)
Cash payments to employees for services	-	-	-	-	-	-	(3,748,873)	(1,131,519)	(4,880,392)
Premium and claim payments	-	(2,879,980)	(1,210,161)	(16,404,315)	(3,607,958)	(44,610,619)	-	-	(68,713,033)
Other cash receipts	-	-	-	-	-	644,264	5,751	-	650,015
Net cash and cash equivalents provided (used) by operating activities	7,372	(1,468,274)	742,542	(4,429,655)	918,809	1,950,574	1,746,125	(1,078,088)	(1,610,595)
Cash flows from noncapital financing activities:									
Intrafund transfers in (out)	-	-	-	-	-	-	-	-	-
Interfund transfers in (out)	-	(939,810)	(1,640,806)	2,943,855	(363,239)	-	-	5,500,000	5,500,000
Refund - LGIT	-	-	-	-	399,628	-	-	-	399,628
Repayment of notes payable	-	-	-	-	(399,628)	-	-	-	(399,628)
Interest payments	-	-	-	-	(331,229)	-	-	-	(331,229)
Net cash and cash equivalents provided (used) by noncapital financing activities	-	(939,810)	(1,640,806)	2,943,855	(694,468)	-	-	5,500,000	5,168,771
Cash flows from capital and related financing activities:									
Acquisition and construction of capital assets	-	-	-	-	-	-	(400,843)	-	(400,843)
Proceeds - notes payable	-	-	-	-	-	-	-	-	-
Payment of note issue costs	-	-	-	-	-	-	-	-	-
Principal payments on notes payable	-	-	-	-	-	-	(218,764)	-	(218,764)
Reallocation of debt proceeds - notes payable	-	-	-	-	-	-	-	-	-
Interest payments	-	-	-	-	-	-	(181,348)	-	(181,348)
Net cash and cash equivalents used in capital and related financing activities	-	-	-	-	-	-	(800,955)	-	(800,955)
Cash flows from investing activities:									
Interest on investments	-	157,829	176,983	994,915	939,893	-	-	-	2,269,620
Net cash and cash equivalents provided by investing activities	-	157,829	176,983	994,915	939,893	-	-	-	2,269,620
Net increase (decrease) in cash and cash equivalents	7,372	(2,250,255)	(721,281)	(490,885)	1,164,234	1,950,574	945,170	4,421,912	5,026,841
Cash and cash equivalents, beginning of year	114,507	3,312,805	2,447,836	22,687,640	11,766,954	3,812,642	2,408,067	171,150	46,721,601
Cash and cash equivalents, end of year	\$ 121,879	1,062,550	1,726,555	22,196,755	12,931,188	5,763,216	3,353,237	4,593,062	51,748,442

(Continued)

PRINCE GEORGE'S COUNTY, MARYLAND  
Combining Statement of Cash Flows  
Internal Service Funds  
For the year ended June 30, 2002

	Self-Insurance Funds						Vehicle	Computer	
	Unemployment	Property	Automobile	Worker's	General	Life and	Maintenance	Services	Total
	<u>Compensation</u>	<u>Loss</u>	<u>Liability</u>	<u>Compensation</u>	<u>Liability</u>	<u>Health</u> <u>Benefits</u>	<u>Fund</u>	<u>Fund</u>	
Reconciliation of operating income to net cash provided (used) by operating activities									
Operating income (loss)	\$ 557	818,177	1,469,218	(6,646,101)	(459,011)	1,921,372	1,575,995	(1,757,859)	(3,077,652)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities									
Depreciation - equipment	-	-	-	-	-	-	198,491	109,104	307,595
Changes in assets and liabilities:									
Decrease (increase) in:									
Accounts receivable	-	4,808	100	(2,514)	695	138,830	72	(17,389)	124,602
Inventories	-	-	-	-	-	-	(72,178)	188,035	115,857
Prepaid costs	-	(174,205)	-	-	2,258	-	-	-	(171,947)
Increase (decrease) in:									
Compensated absences and termination benefits payable	-	-	-	-	-	-	(147)	227,499	227,352
Accounts payable	3,476	192,679	(8,694)	(723,096)	21,089	(1,346,411)	41,067	137,785	(1,682,105)
Accrued costs	-	-	-	78	288	-	2,825	34,737	37,928
Due to other funds	-	-	-	-	-	-	-	-	-
Deferred revenue	-	(14,399)	-	57,547	(715)	7,306	-	-	49,739
Deposits	-	-	-	-	-	-	-	-	-
Due from other funds	-	200,000	-	-	(200,000)	-	-	-	-
Due from component units	-	(991,096)	-	(3,751,645)	-	-	-	-	(4,742,741)
Estimated liability on pending claims	3,339	(1,504,238)	(718,082)	6,636,076	1,554,205	1,229,477	-	-	7,200,777
Total adjustments	6,815	(2,286,451)	(726,676)	2,216,446	1,377,820	29,202	170,130	679,771	1,467,057
Net cash and cash equivalents provided (used) by operating activities	\$ 7,372	(1,468,274)	742,542	(4,429,655)	918,809	1,950,574	1,746,125	(1,078,088)	(1,610,595)
Non-cash investing, capital and related financing activities:									
Decrease in accrued interest receivable	-	36,196	5,395	78,284	56,803	-	-	-	176,678
Donated capital assets	\$ -	-	-	-	-	-	-	1,087,637	1,087,637
	-	36,196	5,395	78,284	56,803	-	-	1,087,637	1,264,315



## FIDUCIARY FUNDS

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Trust Funds are used to account for assets held by the Primary Government in a trustee capacity. Agency Funds are used to account for assets held by the Primary Government as an agent for individuals, private organizations, other governments, and/or other funds.

*Pension Trusts* - are fiduciary funds out of which retirement annuities and/or other benefits are paid to authorized and designated public employees.

*Agency Funds* - are legal and accounting methods used by government for the administration of assets that come into its possession and are purely custodial (assets equal liabilities) and do not involve measurement of results of operations.

PRINCE GEORGE'S COUNTY, MARYLAND  
Combining Statement of Plan Net Assets  
Pension Trust Funds  
June 30, 2002

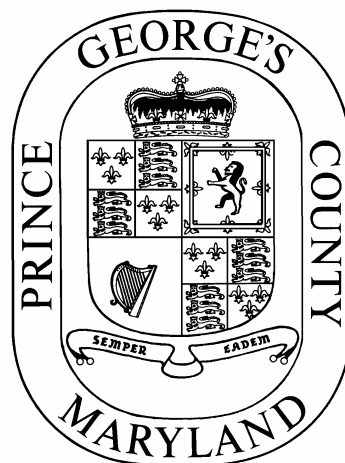
	Comprehensive Pension Plans				Supplemental Pension Plans							Total
	<u>Police</u>	<u>Fire Service</u>	<u>Deputy Sheriff's</u>	<u>Correctional Officers'</u>	<u>Deputy Sheriff</u>	<u>Correctional Officers'</u>	<u>Crossing Guard</u>	<u>AFSCME</u>	<u>General Schedule</u>	<u>Fire Civilian</u>	<u>Police Civilian</u>	
Assets:												
Equity in pooled cash and investments	\$ 545,103	838,271	111,367	383,394	32,875	95,787	13,098	74,302	647,295	7,949	152,174	2,901,615
Collateral for loaned securities	65,341,075	31,268,343	-	-	-	-	-	-	-	-	-	96,609,418
Investments:												
Pooled separate accounts	45,341,297	19,972,452	19,336,012	27,393,668	3,976,726	2,076,836	524,562	11,477,669	43,954,243	2,127,399	3,278,395	179,459,259
U. S. Government & agency securities	45,352,545	20,513,209	-	-	-	-	-	-	-	-	-	65,865,754
Corporate bonds	48,144,528	22,730,683	-	-	-	-	-	-	-	-	-	70,875,211
Common stock	249,408,504	112,409,923	-	-	-	-	-	-	-	-	-	361,818,427
Preferred stock	188,700	85,544	-	-	-	-	-	-	-	-	-	274,244
International Government securities	49,395,244	23,693,782	-	-	-	-	-	-	-	-	-	73,089,026
Other International investments	1,595,379	758,380	-	-	-	-	-	-	-	-	-	2,353,759
Asset backed securities	2,185,989	930,853	-	-	-	-	-	-	-	-	-	3,116,842
Money market funds	33,369,127	15,554,118	-	-	-	-	-	-	-	-	-	48,923,245
Accrued interest receivable	2,551,529	1,186,378	519	5,647		520	75	348	5,651	414	794	3,751,875
Prepaid expenses	18,558	8,533	837	926	163	-	21	401	1,407	65	101	31,012
Total assets	543,437,578	249,950,469	19,448,735	27,783,635	4,009,764	2,173,143	537,756	11,552,720	44,608,596	2,135,827	3,431,464	909,069,687
Liabilities:												
Collateral for loaned securities payable	65,341,075	31,268,343	-	-	-	-	-	-	-	-	-	96,609,418
Accounts payable	41,524	40,091	49,019	60,228	7,399	3,852	1,212	19,734	71,829	3,666	5,346	303,900
Accrued expenses	430,093	203,801	-	-	-	-	-	-	-	-	-	633,894
Due to other funds	-	-	-	-	-	-	-	-	-	17,000	-	17,000
Total liabilities	65,812,692	31,512,235	49,019	60,228	7,399	3,852	1,212	19,734	71,829	20,666	5,346	97,564,212
Net assets held in trust for pension benefits	\$ 477,624,886	218,438,234	19,399,716	27,723,407	4,002,365	2,169,291	536,544	11,532,986	44,536,767	2,115,161	3,426,118	811,505,475

PRINCE GEORGE'S COUNTY, MARYLAND  
Combining Statement of Changes in Plan Net Assets  
Pension Trust Funds  
For the year ended June 30, 2002

	Comprehensive Pension Plans				Supplemental Pension Plans							Total
	Police	Fire Service	Deputy Sheriff's	Correctional Officers'	Deputy Sheriff's	Correctional Officers'	Crossing Guards	AFSCME	General Schedule	Fire Civilian	Police Civilian	
Additions:												
Contributions:												
Employer	\$ 11,252,939	7,726,380	747,245	2,230,487	21,682	65,853	25,437	454,084	2,800,590	128,598	241,656	25,694,951
Employee	4,338,736	1,396,051	499,954	1,147,687	93,750	57,940	25,433	416,103	2,535,821	125,895	240,305	10,877,675
Total contributions	15,591,675	9,122,431	1,247,199	3,378,174	115,432	123,793	50,870	870,187	5,336,411	254,493	481,961	36,572,626
Transfers from other funds	3,903	-	-	-	-	-	-	18,273	30,951	37,472	94,335	184,934
Investment income :												
Net depreciation in fair value of assets	(34,281,080)	(14,649,579)	(1,179,246)	(1,655,816)	(256,018)	(88,548)	(81,534)	(708,322)	(2,719,852)	(108,953)	(156,024)	(55,884,972)
Interest and dividends	16,005,778	7,265,792	314,981	447,795	67,012	36,801	8,843	186,247	716,709	34,688	54,877	25,139,523
Total investment income	(18,275,302)	(7,383,787)	(864,265)	(1,208,021)	(189,006)	(51,747)	(72,691)	(522,075)	(2,003,143)	(74,265)	(101,147)	(30,745,449)
Less investment expense	2,602,401	1,458,698	92,143	119,035	19,378	9,567	2,560	53,049	195,273	9,318	13,830	4,575,252
Net investment income	(20,877,703)	(8,842,485)	(956,408)	(1,327,056)	(208,384)	(61,314)	(75,251)	(575,124)	(2,198,416)	(83,583)	(114,977)	(35,320,701)
Total additions	(5,282,125)	279,946	290,791	2,051,118	(92,952)	62,479	(24,381)	313,336	3,168,946	208,382	461,319	1,436,859
Deductions:												
Benefits	36,955,525	18,448,172	1,155,915	887,553	281,811	94,617	31,764	754,034	3,097,579	92,593	214,648	62,014,211
Refunds of contributions	1,299,853	353,654	88,221	148,499	-	4,701	1,035	46,273	201,960	5,204	4,635	2,154,035
General and administrative expenses	452,741	356,429	130,551	142,014	14,263	11,524	13,862	45,015	120,006	29,646	30,976	1,347,027
Transfers to other funds	-	3,903	-	-	-	-	256	22,858	51,242	88,452	18,223	184,934
Total deductions	38,708,119	19,162,158	1,374,687	1,178,066	296,074	110,842	46,917	868,180	3,470,787	215,895	268,482	65,700,207
Net increase (decrease)	(43,990,244)	(18,882,212)	(1,083,896)	873,052	(389,026)	(48,363)	(71,298)	(554,844)	(301,841)	(7,513)	192,837	(64,263,348)
Net assets held in trust for pension benefits, beginning of year	521,615,130	237,320,446	20,483,612	26,850,355	4,391,391	2,217,654	607,842	12,087,830	44,838,608	2,122,674	3,233,281	875,768,823
Net assets held in trust for pension benefits, end of year	\$ 477,624,886	218,438,234	19,399,716	27,723,407	4,002,365	2,169,291	536,544	11,532,986	44,536,767	2,115,161	3,426,118	811,505,475

PRINCE GEORGE'S COUNTY, MARYLAND  
Combining Statement of Fiduciary Assets and Liabilities  
Agency Funds  
June 30, 2002

	State of Maryland <u>Property Taxes</u>	M-NCPPC <u>Property Taxes</u>	WSSC <u>Charges</u>	Incorporated Towns <u>Property Taxes</u>	WSTC <u>Taxes</u>	Agricultural Transfer <u>Taxes</u>	Inmate Holding <u>Account</u>	<u>Total</u>
Assets:								
Cash and investments	\$ 20,876	20,652	33,173	15,139	60,110	296,996	28,249	475,195
Taxes receivable	366,017	3,049,386	467,074	354,530	345,624	-	-	4,582,631
Accounts receivable	-	-	-	-	6,104,498	-	15,819	6,120,317
Total assets	<u>\$ 386,893</u>	<u>3,070,038</u>	<u>500,247</u>	<u>369,669</u>	<u>6,510,232</u>	<u>296,996</u>	<u>44,068</u>	<u>11,178,143</u>
Liabilities:								
Accounts payable	\$ -	-	-	-	-	-	37,861	37,861
Due to other funds	-	-	-	-	4,700,000	-	-	4,700,000
Due to other governmental units	386,893	3,070,038	500,247	369,669	1,810,232	296,996	-	6,434,075
Due to participants	-	-	-	-	-	-	6,207	6,207
Total liabilities	<u>\$ 386,893</u>	<u>3,070,038</u>	<u>500,247</u>	<u>369,669</u>	<u>6,510,232</u>	<u>296,996</u>	<u>44,068</u>	<u>11,178,143</u>



## NONMAJOR COMPONENT UNITS

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PRINCE GEORGE'S COUNTY, MARYLAND  
Combining Statement of Net Assets  
Nonmajor Component Units  
June 30, 2002

	Housing Authority of Prince George's County	Industrial Development Authority of Prince George's County	Prince George's County Memorial Library	Prince George's Community College	Prince George's Community Television	Redevelopment Authority	Revenue Authority	Total
<b>ASSETS</b>								
Current assets:								
Cash and investments	\$ 3,425,942	-	5,305,815	10,075,452	360,327	489,597	2,893,556	22,550,689
Receivables (net of allowances for uncollectibles)								
Accounts	456,601	-	1,451,478	6,210,873	105,000	-	470,374	8,694,326
Accrued interest receivable	-	2,834	-	-	-	-	-	2,834
Due from primary government	-	2,047,683	-	-	-	450,700	16,858	2,515,241
Due from other governmental units	4,172,443	3,438,885	-	-	-	-	-	7,611,328
Inventories	-	-	-	87,628	-	-	-	87,628
Prepaid costs and deposits	-	-	124,552	156,136	13,159	56,120	17,146	367,113
Total current assets	<u>8,054,986</u>	<u>5,489,402</u>	<u>6,881,845</u>	<u>16,530,089</u>	<u>478,486</u>	<u>996,417</u>	<u>3,397,934</u>	<u>41,829,159</u>
Restricted assets:								
Cash and investments	946,632	4,675,508	48,354	-	-	200,000	-	5,870,494
Land held for transfer and other	<u>1,591,386</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,591,386</u>
Total restricted assets	<u>2,538,018</u>	<u>4,675,508</u>	<u>48,354</u>	<u>-</u>	<u>-</u>	<u>200,000</u>	<u>-</u>	<u>7,461,880</u>
Noncurrent assets:								
Land	812,840	874,410	-	2,492,440	-	13,753,849	5,307,744	23,241,283
Buildings and improvements	15,750,459	62,093,893	-	44,678,434	-	-	5,181,165	127,703,951
Accumulated depreciation	(5,945,338)	(13,589,839)	-	(16,381,132)	-	-	(215,882)	(36,132,191)
Improvements other than buildings	4,300,207	-	-	-	244,548	-	11,529,650	16,074,405
Accumulated depreciation	(2,759,647)	-	-	-	(231,897)	-	(4,575,008)	(7,566,552)
Equipment	1,785,653	-	20,488,963	17,793,401	604,157	19,995	934,626	41,626,795
Accumulated depreciation	(1,204,435)	-	(10,871,291)	(13,454,100)	(585,622)	(2,666)	(841,682)	(26,959,796)
Deferred debt issuance costs	-	999,862	-	-	-	-	21,184	1,021,046
Total noncurrent assets	<u>12,739,739</u>	<u>50,378,326</u>	<u>9,617,672</u>	<u>35,129,043</u>	<u>31,186</u>	<u>13,771,178</u>	<u>17,341,797</u>	<u>139,008,941</u>
Total assets	<u>\$ 23,332,743</u>	<u>60,543,236</u>	<u>16,547,871</u>	<u>51,659,132</u>	<u>509,672</u>	<u>14,967,595</u>	<u>20,739,731</u>	<u>188,299,980</u>

(Continued)

PRINCE GEORGE'S COUNTY, MARYLAND  
Combining Statement of Net Assets  
Nonmajor Component Units  
June 30, 2002

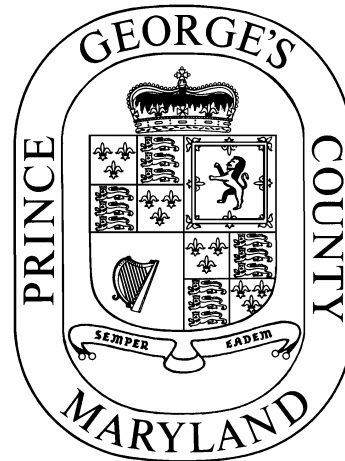
	Housing Authority of Prince George's County	Industrial Development Authority of Prince George's County	Prince George's County Memorial Library	Prince George's County Community College	Prince George's County Community Television	Redevelopment Authority	Revenue Authority	Total
<b>LIABILITIES</b>								
Current liabilities:								
Accounts payable	384,791	-	717,151	4,348,158	14,844	324,572	61,754	5,851,270
Accrued liabilities	-	-	548,913	-	1,186	-	147,465	697,564
Accrued interest payable	-	209,662	-	-	-	-	35,082	244,744
Due to primary government	1,755,555	-	4,753	-	450,000	-	-	2,210,308
Due to other governmental units	3,428,675	-	-	-	-	-	17,370	3,446,045
Deferred revenue	6,840	-	-	1,887,233	3,048	-	-	1,897,121
Matured bonds and interest payable	-	3,746,720	-	-	-	-	-	3,746,720
Deposits	814,366	-	-	-	-	10,000	-	824,366
Current portion of bonded debt	-	2,165,633	-	654,391	-	-	1,065,000	3,885,024
Current portion of capital lease obligations	-	-	-	99,510	1,153	-	32,365	133,028
Current portion of compensated absences and termination benefits payable	33,021	-	573,880	167,224	24,672	-	-	798,797
Current portion of notes payable	24,054	-	-	-	-	-	-	24,054
Total current liabilities	<u>6,447,302</u>	<u>6,122,015</u>	<u>1,844,697</u>	<u>7,156,516</u>	<u>494,903</u>	<u>334,572</u>	<u>1,359,036</u>	<u>23,759,041</u>
Noncurrent liabilities:								
Accounts payable	-	-	-	-	-	156,662	-	156,662
Bonded debt, less current portion	-	42,320,192	-	1,142,455	-	-	2,309,653	45,772,300
Deferred bond refunding costs	-	(2,928,865)	-	-	-	-	-	(2,928,865)
Unamortized discount	-	(1,166,339)	-	-	-	-	-	(1,166,339)
Capital lease obligations, less current portion	-	-	-	75,558	-	-	-	75,558
Compensated absences and termination benefits payable, less current portion	671,662	-	1,584,839	861,848	-	-	-	3,118,349
Notes payable, less current portion	<u>424,774</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>424,774</u>
Total noncurrent liabilities	<u>1,096,436</u>	<u>38,224,988</u>	<u>1,584,839</u>	<u>2,079,861</u>	<u>-</u>	<u>156,662</u>	<u>2,309,653</u>	<u>45,452,439</u>
Total liabilities	<u>7,543,738</u>	<u>44,347,003</u>	<u>3,429,536</u>	<u>9,236,377</u>	<u>494,903</u>	<u>491,234</u>	<u>3,668,689</u>	<u>69,211,480</u>
<b>NET ASSETS</b>								
Invested in capital assets	12,290,911	6,072,843	9,617,672	34,953,975	-	13,771,178	13,934,779	90,641,358
Restricted	132,266	4,675,508	-	875,651	-	-	-	5,683,425
Unrestricted	<u>3,365,828</u>	<u>5,447,882</u>	<u>3,500,663</u>	<u>6,593,129</u>	<u>14,769</u>	<u>705,183</u>	<u>3,136,263</u>	<u>22,763,717</u>
Total net assets	<u>\$ 15,789,005</u>	<u>16,196,233</u>	<u>13,118,335</u>	<u>42,422,755</u>	<u>14,769</u>	<u>14,476,361</u>	<u>17,071,042</u>	<u>119,088,500</u>

See accompanying notes to financial statements.

PRINCE GEORGE'S COUNTY, MARYLAND  
Combining Statement of Revenue, Expenses and Changes in Net Assets  
Nonmajor Component Units  
For the year ended June 30, 2002

	Housing Authority of Prince George's County	Industrial Development Authority of Prince George's County	Prince George's County Memorial Library	Prince George's Community College	Prince George's Community Television	Redevelopment Authority	Parking Authority	Revenue Authority	Total
Operating revenue:									
Charges for services	\$ 39,859,150	-	21,231,162	32,658,376	21,360	-	1,725,315	2,345,066	97,840,429
Use of money and property - rentals	981,402	5,877,627	-	-	-	1,141,131	641,514	641,129	9,282,803
Miscellaneous	1,601,368	-	-	121,463	7,014	54,409	10,223	84,366	1,878,843
Total operating revenue	42,441,920	5,877,627	21,231,162	32,779,839	28,374	1,195,540	2,377,052	3,070,561	109,002,075
Operating expenses:									
Salaries	7,109,617	-	14,595,403	-	684,922	1,048,185	598,165	-	24,036,292
Contractual services	-	-	-	-	-	718,988	107,767	-	826,755
Materials	-	-	-	-	-	-	-	-	-
Rent	-	-	-	-	205,622	-	134,533	75,000	415,155
General and administrative	1,974,547	3,158	3,096,349	64,699,467	430,481	241,911	325,760	1,704,265	72,475,938
Depreciation and amortization	784,649	1,308,070	3,278,416	2,541,058	18,594	2,666	245,511	319,317	8,498,281
Housing assistance payments	33,284,684	-	-	-	-	-	-	-	33,284,684
Insurance claims and premiums	-	-	-	-	-	-	50,896	-	50,896
Total operating expenses	43,153,497	1,311,228	20,970,168	67,240,525	1,339,619	2,011,750	1,462,632	2,098,582	139,588,001
Operating income (loss)	(711,577)	4,566,399	260,994	(34,460,686)	(1,311,245)	(816,210)	914,420	971,979	(30,585,926)
Nonoperating revenue (expenses):									
Interest income	76,711	5,740	107,304	277,957	6,486	6,653	14,290	6,602	501,743
Interest expense	(68,344)	(2,178,137)	-	(73,481)	(483)	-	(141,700)	(130,590)	(2,592,735)
Debt issuance costs	-	(259,419)	-	-	-	-	(7,452)	-	(266,871)
Other expenses - development	(1,150,000)	-	-	-	-	-	-	-	(1,150,000)
Other revenue - capital improvements	-	-	-	2,267,822	-	-	-	-	2,267,822
Other revenue - grants and contributions	3,412,373	-	-	32,414,273	1,275,622	5,303,818	-	100,000	42,506,086
Net nonoperating revenue (expense)	2,270,740	(2,431,816)	107,304	34,886,571	1,281,625	5,310,471	(134,862)	(23,988)	41,266,045
Net income (loss)	1,559,163	2,134,583	368,298	425,885	(29,620)	4,494,261	779,558	947,991	10,680,119
Net assets, beginning of year	14,229,842	14,061,650	12,750,037	41,996,870	44,389	9,982,100	6,800,148	8,543,345	108,408,381
Transfer of equity	-	-	-	-	-	-	(7,579,706)	7,579,706	-
Net assets, end of year	\$ 15,789,005	16,196,233	13,118,335	42,422,755	14,769	14,476,361	-	17,071,042	119,088,500

See accompanying notes to financial statements.



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## SUPPLEMENTARY SCHEDULES

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These schedules serve as an expansion of pertinent data summarized in the basic financial statements.

PRINCE GEORGE'S COUNTY, MARYLAND  
Equity in Cash and Investments  
June 30, 2002

		Component Units									
	Total Primary Government	Board of Education of Prince George's County	Housing Authority of Prince George's County	Industrial Development Authority of Prince George's County	Prince George's County Memorial Library	Prince George's County Community College	Prince George's County Community Television	Redevelopment Authority of Prince George's County	Revenue Authority of Prince George's County	Total Component Units	Total Reporting Entity
Governmental activities	\$ 233,068,804	-	-	-	5,354,169	-	-	-	-	5,354,169	238,422,973
Business-type activities	101,105,936	25,938,409	4,372,574	4,675,508	-	10,075,452	360,327	689,597	2,893,556	49,005,423	150,111,359
Fiduciary Funds	905,761,995	-	-	-	-	-	-	-	-	-	905,761,995
	<u>\$ 1,239,936,735</u>	<u>25,938,409</u>	<u>4,372,574</u>	<u>4,675,508</u>	<u>5,354,169</u>	<u>10,075,452</u>	<u>360,327</u>	<u>689,597</u>	<u>2,893,556</u>	<u>54,359,592</u>	<u>1,294,296,327</u>

Note: Amounts included in this table are reflected on the statement of net assets / balance sheets as "Cash and investments," "Investment - equity in pooled separate accounts," "Cash with fiscal agent," and "Restricted cash and investments."

PRINCE GEORGE'S COUNTY, MARYLAND  
 Combined Schedule of Delinquent Taxes and Service Charges Receivable - By Fund  
 June 30, 2002

General Fund						Debt Service Fund	
Delinquent taxes by year	Unincorporated					Total General Fund	
	Real Property	Business Personal Property	Railroads and Public Utilities	Corporate Personal Property			
Year ended June 30:							
2002	\$ 2,775,958	821,238	236,725	2,646,941	6,480,862		13,945
2001	1,105,259	630,921	43,809	1,084,622	2,864,611		12,322
2000	665,180	479,650	5,067	373,067	1,522,964		7,162
1999	525,499	326,104	-	240,592	1,092,195		6,464
1998	245,925	218,232	-	155,280	619,437		5,614
1997	222,282	135,404	-	138,534	496,220		5,539
1996	153,602	63,853	-	70,649	288,104		4,091
1995	46,679	28,167	-	92,340	167,186		2,742
1994	12,833	18,244	-	92,286	123,363		2,740
1993 and prior	20,480	20,744	-	218,787	260,011		3,594
Totals	\$ 5,773,697	2,742,557	285,601	5,113,098	13,914,953		64,213

Agency Funds						Enterprise Funds		
Delinquent taxes by year	State	Maryland-National Capital Park and Planning	Washington Suburban Sanitary	Incorporated Towns	Washington Suburban Transit	Total Agency Funds	Stormwater Management Fund	Total All Funds
		Commission	Commission		Commission			
Year ended June 30:								
2002	\$ 204,942	1,505,158	249,047	198,706	172,222	2,330,075	338,965	9,163,847
2001	69,048	622,397	78,532	73,622	70,231	913,830	140,211	3,930,974
2000	43,387	328,646	40,709	44,434	37,077	494,253	73,773	2,098,152
1999	20,606	199,917	28,053	17,835	22,070	288,481	43,440	1,430,580
1998	14,564	131,763	29,443	8,686	14,891	199,347	29,267	853,665
1997	6,610	83,733	10,730	6,089	9,653	116,815	18,073	636,647
1996	3,957	43,451	8,793	3,035	4,955	64,191	9,675	366,061
1995	2,549	37,767	7,961	2,119	4,143	54,539	8,397	232,864
1994	1,148	32,258	6,713	-	3,453	43,572	7,096	176,771
1993 and prior	(794)	64,296	7,093	4	6,929	77,528	14,825	355,958
Totals	\$ 366,017	3,049,386	467,074	354,530	345,624	4,582,631	683,722	19,245,519

PRINCE GEORGE'S COUNTY, MARYLAND  
Schedule of Capital Assets Used in the Operation of Governmental Funds  
By Function and Activity (1)  
June 30, 2002

<u>Function and activity</u>	<u>Total</u>	<u>Land</u>	<u>Buildings</u>	<u>Infrastructure</u>	<u>Equipment</u>	<u>Vehicles</u>
Primary government:						
General Government:						
Control - legislative, executive and judicial	\$ 74,190,882	11,350,573	62,239,422	-	101,619	499,268
Staff agencies:				-		
Finance	44,510	-	-	-	18,890	25,620
Budget	1,457,563	-	-	-	1,386,183	71,380
Personnel	22,223	-	-	-	22,223	-
Central services	1,559,020	-	-	-	137,731	1,421,289
Family services	50,498	-	-	-	-	50,498
General government buildings	72,857,346	12,869,919	59,987,427	-	-	-
Other	10,890,582	-	-	-	41,398	10,849,184
Total staff agencies	86,881,742	12,869,919	59,987,427	-	1,606,425	12,417,971
Total general government	161,072,624	24,220,492	122,226,849	-	1,708,044	12,917,239
Public safety:						
Police services	45,867,965	1,698,192	14,329,632	-	1,399,873	28,440,268
Fire services	40,298,858	3,095,145	18,366,466	-	1,121,483	17,715,764
Environmental resources	3,613,474	-	1,200,535	-	-	2,412,939
Sheriff services	3,435,899	-	-	-	(452)	3,436,351
Corrections	51,226,154	94,589	49,882,188	-	260,910	988,467
Total public safety	144,442,350	4,887,926	83,778,821	-	2,781,814	52,993,789
Public works	1,908,738,280	31,021,877	12,694,782	1,839,440,657	288,815	25,292,149
Health and welfare	5,280,227	165,800	3,749,301	-	160,783	1,204,343
Federal programs	15,772,853	2,856,588	2,540,519	-	7,995,508	2,380,238
Social Services	208,765	-	-	-	-	208,765
Total governmental fund capital assets allocated	2,235,515,099	63,152,683	224,990,272	1,839,440,657	12,934,964	94,996,523
Construction in-progress	104,777,853					
Total primary government	\$ 2,340,292,952					

(1) This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in the internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net assets.

PRINCE GEORGE'S COUNTY, MARYLAND  
Schedule of Changes in Capital Assets Used in the Operation of Governmental Funds  
By Function and Activity (1)  
For the year ended June 30, 2002

	Balance <u>June 30, 2001</u>	Correction <u>Prior Years</u>	Restated <u>June 30, 2001</u>	<u>Additions</u>	Deductions and <u>adjustments</u>	Net Inter-agency <u>transfers</u>	Balance <u>June 30, 2002</u>
Primary government:							
General government:							
Control, legislative, executive and judicial	\$ 42,513,781	31,569,608	74,083,389	384,046	(152,195)	(124,359)	74,190,881
Staff agencies:							
Finance	44,510	-	44,510	-	-	-	44,510
Management and budget	1,440,613	146,576	1,587,189	-	(118,653)	(10,973)	1,457,563
Law	-	-	-	11,091	-	-	11,091
Personnel	22,223	-	22,223	-	-	-	22,223
Central services	1,726,737	(207,460)	1,519,277	45,364	(9,250)	3,628	1,559,019
Family services	50,498	-	50,498	-	-	-	50,498
General government buildings	77,096,798	(3,413,122)	73,683,676	25,965	(852,295)	-	72,857,346
Other	5,775,022	36,831	5,811,853	99,819	(156,936)	5,124,755	10,879,491
Total staff agencies	<u>86,156,401</u>	<u>(3,437,175)</u>	<u>82,719,226</u>	<u>182,239</u>	<u>(1,137,134)</u>	<u>5,117,410</u>	<u>86,881,741</u>
Total general government	<u>128,670,182</u>	<u>28,132,433</u>	<u>156,802,615</u>	<u>566,285</u>	<u>(1,289,329)</u>	<u>4,993,051</u>	<u>161,072,622</u>
Public safety:							
Police services	50,221,626	(1,241,037)	48,980,589	2,475,468	(3,137,222)	(2,450,868)	45,867,967
Fire services	34,388,420	3,742,754	38,131,174	2,572,333	-	(404,648)	40,298,859
Environmental resources	3,703,744	(1,384)	3,702,360	65,806	-	(154,692)	3,613,474
Sheriff services	3,480,203	(111,918)	3,368,285	294,374	-	(226,760)	3,435,899
Corrections	51,062,989	(29,741)	51,033,248	228,532	(35,626)	-	51,226,154
Total public safety	<u>142,856,982</u>	<u>2,358,674</u>	<u>145,215,656</u>	<u>5,636,513</u>	<u>(3,172,848)</u>	<u>(3,236,968)</u>	<u>144,442,353</u>
Public works	31,752,145	1,834,021,031	1,865,773,176	44,894,897	(293,763)	(1,636,030)	1,908,738,280
Health and welfare	4,377,708	964,192	5,341,900	25,000	-	(86,673)	5,280,227
Federal programs	18,279,407	(2,480,915)	15,798,492	-	(8,195)	(17,445)	15,772,852
Social services	73,188	88,464	161,652	63,048	-	(15,935)	208,765
Construction-in-progress	75,444,164	764,193	76,208,357	31,884,952	(3,315,456)	-	104,777,853
Total governmental fund capital assets \$	<u>401,453,776</u>	<u>1,863,848,072</u>	<u>2,265,301,848</u>	<u>83,070,695</u>	<u>(8,079,591)</u>	<u>-</u>	<u>2,340,292,952</u>

(1) This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in the internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net assets.

PRINCE GEORGE'S COUNTY, MARYLAND  
Schedule of Capital Assets Used in the Operation of Governmental Funds  
By Source  
June 30, 2002

	Primary <u>Government</u>
Governmental fund capital assets	
Land	\$ 63,152,683
Buildings	224,990,272
Infrastructure	1,839,440,657
Equipment	107,931,487
Construction in progress	<u>104,777,853</u>
Total governmental fund capital assets	<u>\$ 2,340,292,952</u>
Investment in governmental fund capital assets from:	
Capital projects funds:	
General obligation bonds	\$ 68,011,817
Intergovernmental	30,774,390
General fund revenue	2,201,197,599
Special revenue fund revenue	18,544,648
Federal programs	15,772,852
Other	<u>5,991,646</u>
	<u>\$ 2,340,292,952</u>

(1) This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in the internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net assets.

PRINCE GEORGE'S COUNTY, MARYLAND  
Schedule of Revenue Bond Coverage  
Solid Waste Fund  
June 30, 2002

Fiscal year	Net revenue available for debt service (1)				Net debt service requirements			Coverage		
	Gross revenue (2)	Operating expenses (3)	Net revenue available for debt service	Cash balances available for debt service (4)	Principal	Interest (5)	Total	Gross (6)	Net (7)	Net alternative (8)
2002	\$ 76,124,333	43,964,630	32,159,703	119,171,937	3,551,809	2,224,560	5,776,369	13.18	5.57	20.63
2001	72,263,412	42,066,757	30,196,655	98,033,450	3,438,463	2,049,142	5,487,605	13.17	5.51	17.87
2000	70,725,018	41,726,597	28,998,421	97,884,809	3,250,399	2,398,353	5,648,752	12.52	5.13	17.32
1999	69,549,616	41,588,046	27,961,570	83,724,844	3,112,607	2,509,885	5,622,492	12.37	4.97	14.89
1998	70,102,884	40,481,941	29,620,943	75,752,460	2,985,080	2,710,602	5,695,682	12.31	5.20	12.77
1997	70,385,611	39,644,006	30,741,605	59,249,110	2,872,806	2,763,109	5,635,915	12.49	5.45	10.51
1996	63,861,844	34,202,594	29,659,250	48,872,002	2,765,779	2,947,859	5,713,638	11.18	5.19	8.55
1995	49,210,657	38,711,808	10,498,849	29,863,927	2,470,000	2,751,360	5,221,360	9.42	2.01	5.72
1994	53,916,355	37,439,974	16,476,381	36,686,347	2,130,000	2,884,859	5,014,859	10.75	3.29	7.32
1993	51,161,793	36,330,790	14,831,003	34,688,098	995,000	1,993,501	2,988,501	17.12	4.96	11.61

## Notes:

- (1) Included in this schedule are revenue bonds of the Primary Government's Solid Waste Fund, whose first bond issue was on December 1, 1990.
- (2) Gross revenue includes operating and nonoperating revenue, excluding interest income on the Debt Service Reserve Fund.
- (3) Operating expenses include all expenses and transfers except depreciation and amortization, project charges from other County funds, landfill postclosure expense, overhead allocation, and intrafund transfers.
- (4) Cash balances available for debt service includes net revenue available for debt service during the year and beginning balances for: amount due from other funds, unrestricted cash and investments, restricted cash and investments for the O & M Reserve, the Debt Service Reserve, and the Closing Cost Reserve.
- (5) This amount reflects the amount due in the fiscal year (net of accrual) plus bond refunding costs, less interest income.
- (6) Gross coverage ratio equals gross revenue divided by net debt service on bonds.
- (7) Net coverage ratio equals net revenue available for debt service divided by net debt service on bonds.
- (8) Net alternative coverage ratio equals cash balances available for debt service divided by net debt service on bonds.